

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 10392 of 2007(K)

PETITIONER:

**PRIMAL C.THOMAS, PROPRIETOR,
EL-TE MARINE PRODUCTS, ALAPPUZHA.**

**BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS**

RESPONDENTS:

**1. THE COMMERCIAL TAX OFFICER,
IST CIRCLE, ALAPPUZHA.**

**2. THE CHIEF MANAGER,
UNION BANK OF INDIA,
ALAPPUZHA.**

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26-3-2007
THE COURT ON 26/03/2007 DELIVERED THE FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10392 OF 2007-K

JUDGMENT

The petitioner is aggrieved by Ext.P4 order of the appellate Tribunal and he proposes to file a revision against it before this Court. During the pendency of the appeal before the Tribunal, the petitioner had furnished bank guarantee for some amount, as per the direction of the said Tribunal. The assessing authority has moved the Bank for invoking the bank guarantee. So, this Writ Petition is filed, praying for a direction to the assessing authority to keep in abeyance the steps taken to invoke the bank guarantee till he invokes the revisional remedy before this Court. The petitioner prays for a breathing time.

2. I think, this writ petition is a plain abuse of the process of the court. When the petitioner has got a remedy of filing a revision before this Court, a writ petition is attempted, seeking stay of invocation of the bank guarantee furnished by him. Since the petitioner can move the revision and get interim relief from the Division Bench of this Court, this Writ Petition cannot be entertained. Accordingly, it is dismissed in limine.

26th March, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/